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SURFACE TRANSPORTATION BOARD

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March 6, 2008

Anne K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of February 1, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment of Lease Agreement previously filed with the Board under Recordation Number 24024-B.

The name and address of the party to the enclosed document are:

Lessor/
Secured Party: The CIT Group/Equipment Financing, Inc.
(successor-in-interest to ICX Corporation)
11 West 42nd Street
New York, NY 10017

[Lessee/Debtor: The Andersons, Inc.
480 West Dussel Drive
Maumee, Ohio 43537]

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A description of the railroad equipment covered by the enclosed document is:

3 railcars RELEASED: AEX 7840, AEX 8097 and AEX 8171.

A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to be 'R. Alvord', with a stylized, flowing script.

Robert W. Alvord

RWA/sem
Enclosures

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PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: The CIT Group/Equipment Financing, Inc. (successor in interest to ICX Corporation) ("CIT") hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

See Exhibit A

The primary document(s) to which this PARTIAL RELEASE relates, are between The CIT Group/Equipment Financing, Inc. (successor in interest to ICX Corporation), as Lessor/Secured Party, and The Andersons, Inc., as Lessee/Debtor, was recorded with the Surface Transportation Board on July 1, 2002 under Recordation Number 24024-B.

IN WITNESS WHEREOF, CIT has hereunto set its name, by its proper office thereunto duly authorized, this 15th day of February, 2008.

I certify that I hold the title set forth below, that this instrument was signed on behalf of CIT by authority of its board of directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of CIT. I further declare under penalty of perjury that the foregoing is true and correct.

The CIT Group/Equipment Financing, Inc.

By: _____

Name: _____

Title: _____

Catherine Stylich
Catherine Stylich
Vice President

EXHIBIT A

Railcars

AEX 7840

AEX 8171

AEX 8097